

F Y 2005

Domestic Violence Shelter Tax Credit Program

A P P L I C A T I O N P A C K E T



**APPLICATIONS MUST BE RECEIVED BY THE
MISSOURI DEPARTMENT OF PUBLIC SAFETY
ON OR BEFORE FRIDAY, MAY 14, 2004**

Contact Person:

Rhonda Fogelbach

Phone: (573)751-4905

Facsimile: (573) 751-5399

Internet: rhonda.fogelbach@dps.mo.gov



Department of Public Safety
Office of the Director
P.O. Box 749
Jefferson City, MO 65102-0749

**Bob Holden, Governor
Charles R. Jackson, Director**



DOMESTIC VIOLENCE SHELTER TAX CREDIT PROGRAM

Program Information

Approved by the General Assembly in 1997, \$2 million in tax credits beginning in the taxable year 1998 are available to Missouri taxpayers who donate at least \$100 to a qualified shelter(s) during the taxable year. A taxpayer shall be allowed to claim a tax credit against his or her state tax liability in an amount equal to fifty percent of the amount such taxpayer contributed to a qualified shelter for victims of domestic violence. Only those shelters who have applied and received notice of qualifying status are eligible to accept donations under this program. A list of participating shelters will be made available to taxpayers upon request to this office.

The tax credit is intended to be an incentive for Missourians to support the efforts of domestic violence shelters in the state. With increased donations, shelters may be able to increase services, staff, and bedspace; turning away less victims, and ultimately, turns the curve from repeat domestic violence incidents with the same victims and offenders.

Taxpayers will contact the shelter(s) to which they wish to contribute, and the shelters will have on hand the form necessary for the taxpayer to complete and submit to the Department of Public Safety.

Once the tax credit is authorized, the taxpayer will receive confirmation in the form of an eligibility certificate, which the taxpayer then attaches to his or her Missouri state tax return.

Eligible Contributions

Please note that eligible contributions include: cash, land, buildings, stocks, bonds and other marketable securities. The donor must obtain two independent appraisals establishing the fair market value of donations of land and/or buildings. These appraisals must be submitted with the donor's application for tax credits. In addition, a Phase I Environmental Assessment must be performed prior to the donation of all land and buildings; and a written determination from the National Flood Insurance Program must also be obtained, addressing the potential risk of damage due to flooding, including the probability that flooding may occur annually, as well as a long-range projection. Stocks are valued at the stock market price (high value) on the date of transfer. Bonds must be matured at time of donation and are valued at face value. The shelter is required to sell stock, bonds, etc. within one year from the date of contribution. Credit will not be approved until such donation has been sold.

Ineligible Contributions

In-kind donations including, but not limited to, clothing, furniture, services, leases, and the like are not eligible for a tax credit under this program. However, such prospective donors can sell any of those items to generate cash, which can then be donated to the shelter as a qualified donation.

Eligible Contributors

The statute defines a “taxpayer” as a **person, firm, a partner** in a firm, corporation or a shareholder in an **S corporation** doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, RSMo, or a **corporation** subject to the annual corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an **insurance company** paying an annual tax on its gross premium receipts in this state, or other **financial institution** paying taxes to the State of Missouri or any **political subdivision** of this state pursuant to the provisions of chapter 148, RSMo, or an **express company** which pays an annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an **individual** subject to the state income tax imposed by the provisions of chapter 143, RSMo.

Shelters’ Use of Contributions

Use of contributions through the tax credit program is not restricted, except to the end that shelters must expend such contributions in a manner that is consistent with and supports the overall non-profit purpose of the shelter.

State Fiscal Year

Shelters are currently qualified from July 1, 2004 through June 30, 2005.

Sample Calculation

John Doe donates \$200 to ABC Qualified Shelter on August 1, 2001. He completes

the necessary application provided to him by the shelter, and attaches a copy of his check or cash receipt. When the check clears, the shelter forwards the application to DPS. Based on the information provided, Mr. Doe is eligible for a 50% credit, or \$100 off his 2001 income tax return. DPS sends an eligibility certificate to Mr. Doe, who places it with his other tax records. Next April, Mr. Doe figures his state income tax liability, and owes the Dept. of Revenue \$125.00. Mr. Doe attaches his \$100 eligibility certificate and writes a check to the Dept. of Revenue for \$25.00.

Qualifying Conditions

Shelters must meet the requirements of RSMo 455.220 in order to qualify for this program. Please see the Special Conditions page of the Application Packet for specific information on requirements.

Your interest in this program is appreciated. For further information and a current listing of qualified shelters, contact:

**Dept. of Public Safety, Office of the Director
Domestic Violence Shelter Tax Credit Program
P.O. Box 749
Jefferson City, MO 65102-0749
(573) 751-4905 or fax (573) 751-5399**



*“Never doubt that a small group of concerned citizens
can change the world.*

Indeed, it is the only thing that ever has.”

Margaret Mead



MISSOURI

DEPARTMENT OF PUBLIC SAFETY
OFFICE OF THE DIRECTOR

DOMESTIC VIOLENCE SHELTER TAX CREDIT PROGRAM

P.O. BOX 749
JEFFERSON CITY, MO 65102-0749

FY 2005 Application for Status as A Qualified Domestic Violence Shelter

Please type or *print neatly* in black ink. Please read the enclosed instruction sheet before completing this application.

APPLICANT ORGANIZATION		FEDERAL IDENTIFICATION NUMBER (FEIN)	
SHELTER NAME (IF DIFFERENT FROM ABOVE)			
AGENCY MAILING ADDRESS			
CITY	STATE	ZIP CODE	
SHELTER DIRECTOR'S NAME		TITLE	
SHELTER MAILING ADDRESS		PHONE	FAX
		E-mail Address (Required):	
CITY	STATE	ZIP CODE	
SECONDARY RESPONSIBLE OFFICIAL		TITLE	
MAILING ADDRESS		PHONE	FAX
		E-mail Address (Required):	
CITY	STATE	ZIP CODE	
BOARD CHAIRPERSON		TITLE	
MAILING ADDRESS		PHONE	FAX
		E-mail Address (Required):	
CITY	STATE	ZIP CODE	
FOR STATE USE ONLY			
Based on the information supplied by the applicant organization, the Department of Public Safety hereby designates _____ as a qualifying domestic violence shelter for the period of July 1, 2004 - June 30, 2005.			
Name		Title	
Signature		Date	

GENERAL INSTRUCTIONS

IMPORTANT NOTE: The following categories are allowable contributions for the Domestic Violence Shelter Tax Credit:

- | | |
|-----------------|--------------------------------------|
| * <i>Cash</i> | * <i>Other Marketable Securities</i> |
| * <i>Stocks</i> | * <i>Buildings</i> |
| * <i>Bonds</i> | * <i>Land</i> |

The shelter is responsible for the sale of all stock, bonds or other marketable securities. Stocks are valued at the stock market price (high value) on the date of donation. Bonds must be matured at the time of donation. The shelter must sell stocks, bonds and marketable securities within one year from the date of contribution.

The donor must obtain two independent appraisals establishing the fair market value of donations of land and buildings. The appraisals must be submitted with the donor's Application for Claiming Tax Credits. The donation will be valued at the lesser of the two appraisals. **Before you accept a donation of land or buildings, please be advised that you are required to retain ownership, title and possession of such donations for an extended period of 5 years.**

Application Page – Complete the identifying information.

- Applicant Organization – The actual entity name under which you conduct business.
- Federal Identification Number – Enter your 9-digit FEIN number.
- Shelter Name – Please complete this blank by indicating the shelter's name if different from above, or mark "Same as above."
- Shelter Director's Name – Please complete this information.
- Secondary Responsible Official – The Board of Directors may designate an individual in addition to the Shelter Director, whom we may correspond with if necessary.
- Board Chairperson – Please complete this information.
- E-mail address is required.

The individuals listed in this section must be those who have the legal authority to bind the organization in a contract.

Review the Application Page for accuracy. Complete all blanks or mark "N/A."

Required Attachments – The following information **MUST ACCOMPANY** the application when submitted to the Department of Public Safety:



- **Certificate of Incorporation** – Attach a photocopy of the shelter's Certificate of Incorporation as a non-profit corporation which is signed by the

Missouri Secretary of State. THIS IS NOT YOUR 501-(c)(3) FROM THE FEDERAL GOVERNMENT OR TAX EXEMPTION LETTER FROM THE STATE.

- ___ **Trustees or Board of Directors** – Attach a list of the trustees or board of directors for the shelter. You must identify at least one board member's experience or personal experience the individual has in confronting or mitigating the problems of domestic violence.
- ___ **Most Recent Budget** – Attach a copy of your **detailed** budget which clearly demonstrates that the agency receives at least twenty-five percent (25%) of its funds from sources other than civil case filing fees distributed by the designated city or county agency. Sources may be public or private and may include contributions of goods or services, including materials, commodities, transportation, office space or other types of facilities or personal services. Clearly identify all sources of civil case filing fees.
- ___ **Services Provided** – Provide a detailed description of the services provided to victims of domestic violence and their children.
- ___ **Number of Victims Served** – Indicate the number of women and children served by the agency during the agency's most recent fiscal year.
- ___ **Number of Bednights** - Include the number of bednights provided for women and children served by the agency during its most recent fiscal year.
- ___ **Confidentiality Affidavit** – Attach a COPY of the BLANK sample confidentiality statement signed by persons employed by or volunteering services to the shelter.
- ___ **Proposed Service Area** – State the geographic area to be served by this program.

Required Forms – The following forms **MUST** be filed to obtain a Letter for Qualifying Status:



- ___ *Application for Qualifying Status with attachments as described*
 - ___ *Agreement*
 - ___ *Special Conditions*
-

Letter of Qualifying Status - If the application is approved, you will receive a Letter of Qualification via e-mail from the Department of Public Safety.

Who to Contact - If you have any questions concerning the application process, please contact Rhonda Fogelbach at (573) 751-4905 or by email address:

rhonda.fogelbach@dps.mo.gov

Submit the application to:

**Missouri Department of Public Safety
Director's Office
P.O. Box 749
Jefferson City, MO 65102-0749**

Our street address is:

**301 W. High Street
Truman Building, Rm 870
Jefferson City, MO 65101**

**The Application for Qualifying Status and all attachments
must be received by the Missouri Department of Public Safety
on or before 4:30 P.M. on May 14, 2004.**

**DOMESTIC VIOLENCE SHELTER
TAX CREDIT PROGRAM
AGREEMENT**

SHELTER NAME: _____

AGENCY NAME (if different) _____

1. As used herein, the term **DPS** refers to the Missouri Department of Public Safety, **Administrator** refers to the Shelter, and **State** refers to the State of Missouri. In and for consideration, which is hereby acknowledged by each party, the parties do hereby agree as follows:

2. The DPS agrees to award state tax credits to eligible donors who make qualifying donations to the ADMINISTRATOR.

3. The ADMINISTRATOR understands and agrees that the total amount of tax credits (\$2,000,000) for the Domestic Violence Shelter Tax Credit Program will initially be distributed equally among qualifying shelters for victims of domestic violence. DPS will monitor the total amount of tax credits used by each ADMINISTRATOR. Periodically, DPS may reapportion the amount of unused tax credits to those shelters for victims of domestic violence that have used all, or some percentage to be determined by DPS, of their apportioned tax credits. DPS may reapportion the amount of unused tax credits more than once during each fiscal year.

4. In addition to this Agreement, the ADMINISTRATOR agrees to and is subject to the terms and conditions detailed in the SPECIAL CONDITIONS, attached hereto and incorporated herein by reference.

5. The ADMINISTRATOR agrees to abide by DPS's policies and decisions concerning eligible donors, qualifying gifts, and the valuation of those gifts for the purposes of computing the amount of the domestic violence shelter tax credit that donors are entitled to receive.

6. The ADMINISTRATOR shall maintain at its principal office or place of business complete and accurate records and accounts including documents, correspondence, and other evidence pertaining to the Domestic Violence Shelter Tax Credit Program, and reflecting all matters and activities covered by this Agreement.

Initials _____

7. At any time during normal business hours and as often as DPS deems necessary, the ADMINISTRATOR shall make available for inspection by DPS or its duly authorized representatives, the State Auditor, or the State Attorney General all of its records with respect to all matters covered by this Agreement, and will permit DPS to audit, examine, and make copies of such records.

8. All required records shall be maintained by the ADMINISTRATOR for a period of no less than five (5) years beginning with the last day of the ADMINISTRATOR's fiscal year, except in those cases where unresolved audit questions may require maintaining some or all records for a longer period. In such event, records shall be maintained until all pending matters are resolved.

9. The ADMINISTRATOR shall be responsible for and agrees to indemnify and hold harmless the STATE from all losses, damages, expenses, claims, demands, suits and actions brought by any party against the STATE as a result of the ADMINISTRATOR's failure to comply with provisions of applicable federal law, including, but not limited to, the Americans With Disabilities Act and Equal Employment Opportunity Act.

10. All activities authorized by this Agreement shall be performed in accordance with applicable STATE statutes, regulations and guidelines provided by DPS.

11. The ADMINISTRATOR shall deposit the funds from contributions paid to the ADMINISTRATOR in accordance with this Agreement in a bank or other financial institution located in the state of Missouri. A separate bank account is not required, however, all such deposits must be maintained separately as a contribution to the Domestic Violence Shelter Tax Credit Program. The FDIC or FSLIC shall insure said bank account. Properly executed vouchers or other records indicating in proper detail the nature of the expense shall support all costs charged to contributions made to the Domestic Violence Shelter Tax Credit Program.

Initials _____

12. The ADMINISTRATOR agrees to expend contributions to the Domestic Violence Shelter Tax Credit Program in a manner that is consistent with and supports the overall non-profit purpose of the organization.

13. The ADMINISTRATOR shall be responsible for all fund raising and solicitation of support activities for the Domestic Violence Shelter Tax Credit Program, and shall notify donors of the availability of the domestic violence shelter tax credit. In addition, the ADMINISTRATOR shall inform donors that the Domestic Violence Shelter Tax Credit is separate and apart from any and all other state tax credit programs, and their donation cannot be applied to more than one state tax credit program.

14. Furthermore, the ADMINISTRATOR shall be responsible for notifying donors that they are required to submit tax credit applications to DPS within one calendar year of the date of the donation, *or the right to the tax credit will be forfeited.*

15. The ADMINISTRATOR shall process Domestic Violence Shelter Tax Credit applications in a timely manner, and in no case shall the ADMINISTRATOR hold any application for such a period of time that the donor can no longer claim the tax credit.

16. The ADMINISTRATOR shall be responsible for notifying DPS of any individuals who are authorized to act on behalf of the ADMINISTRATOR in matters relating to this Agreement.

17. DPS reserves the right to reduce the amount of tax credits apportioned to the ADMINISTRATOR under this Agreement. If, after 30 days written notice, the ADMINISTRATOR is unable to show evidence that the remaining credits will be utilized, DPS will determine the amount of tax credits to be reapportioned.

18. The ADMINISTRATOR shall notify DPS in writing of any change in status with the U.S. Internal Revenue Service (IRS) or the Missouri Secretary of State. The ADMINISTRATOR shall also notify DPS in writing of any significant changes to provisions contained in the By-laws, Articles of Incorporation, as well as changes in physical location and/or

Initials _____

mailing address, within thirty (30) days of such change becoming effective.

19. Notwithstanding anything contained herein to the contrary, the rights and duties hereby granted to and assumed by the ADMINISTRATOR are those of an independent contractor only. Nothing contained herein shall be so construed as to create an employment, agency, or partnership relationship between DPS and the ADMINISTRATOR.

20. The ADMINISTRATOR agrees to include appropriate references to DPS and the Domestic Violence Shelter Tax Credit Program in all flyers, press releases, and publications promoting or describing activities associated with the program.

SAMPLE PRINTING AND MEDIA RELEASE:

"This project was supported by the Domestic Violence Shelter Tax Credit Program through the Missouri Dept. of Public Safety. (As appropriate), Points of view or opinions stated in this document are those of the author's and do not necessarily represent the official position or policies of the State of Missouri or the Dept. of Public Safety."

21. The ADMINISTRATOR agrees to abide by DPS policies governing acquisition, use, and disposition of donated property. Credit is based on the lesser of two independent appraisals conducted by state-certified or state-licensed appraisers. Appraisals must be performed no more than 18 months prior to date of donation. Only one appraisal is required if the property is either commercial property with appraised value of less than \$50,000 or undeveloped or residential property with appraised value of less than \$25,000. Contact the Missouri Real Estate Appraisers Commission in Jefferson City at 573-751-0038 to verify that an appraiser has met the qualifications to be state-certified or licensed.

22. The ADMINISTRATOR will retain title, ownership, and possession of any donated land or buildings for a period of not less than five years from the date of the donation and titles held free and clear by the donor.

Initials _____

23. A Phase I Environmental Assessment must be performed prior to the donation of all land and buildings under this Agreement, excluding existing residential properties. Contact the Department of Natural Resources, Pollution Control Program staff at 573-751-4817 for a listing of those firms and inspectors who have been qualified by the State to conduct such studies.

24. A written determination from the National Flood Insurance Program must be obtained prior to the donation of all land and buildings under this Agreement. The determination must address the potential risk of damage due to flooding. In addition, the letter must address the probability that flooding may occur annually, as well as a long-range projection

25. The ADMINISTRATOR is responsible for the sale of all stock, bonds or other marketable securities. Stocks are valued at the stock market price (high value) on the date of donation. Bonds must be matured at the time of donation. The ADMINISTRATOR must sell stock, bonds and marketable securities within one year from the date of donation.

26. The ADMINISTRATOR shall furnish DPS any reports that DPS may from time to time require and all other documentation or information relative to this Agreement that DPS may request. DPS or its representative shall have the right to make reasonable inspections to monitor the ADMINISTRATOR's performance under this Agreement.

26. In the event that DPS determines that the ADMINISTRATOR has not furnished such reports or documentation, DPS, by giving written notice to the ADMINISTRATOR, may suspend this Agreement until such time as the required reports are submitted. All terms and conditions of this Agreement will remain in effect and be binding upon both parties until DPS determines that the ADMINISTRATOR has satisfactorily met all reporting requirements.

Initials _____

27. The ADMINISTRATOR shall hold the STATE harmless from and indemnify the STATE against any and all claims, demands, and actions based or arising out of any activities performed by the ADMINISTRATOR and its employees and agents under this Agreement in a manner which is contrary to the direction of DPS; and shall defend any and all actions brought against the STATE based upon any such claims or demands.

28. Should any section or part of any section of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such a determination shall not render void, invalid, or unenforceable any other section or part of any section of this Agreement.

29. This Agreement, including attachments, when signed by all the parties hereto, constitutes the full and complete understanding and agreement of the parties of its express terms as provided above.

30. This Agreement shall be interpreted and construed in accordance with federal law, where applicable, and with the laws of the State of Missouri. All of the terms and conditions of this Agreement are expressly intended to be construed as covenants as well as conditions.

Initials _____

Domestic Violence Shelter Tax Credit Program
Agreement
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Agreed:

I do hereby attest that I am duly authorized by the ADMINISTRATOR, its Board, Council, or Commission to sign this document, and fully accept the terms and provisions of this Domestic Violence Shelter Tax Credit Program Agreement on behalf of _____.

Shelter Name

Shelter Director (Please print): _____

Signature: _____

Date: _____

Agreed:

President, Board of Directors: _____
(Please print)

Signature: _____

Date: _____

Agreed:

MISSOURI DEPARTMENT OF PUBLIC SAFETY

Director: Charles R. Jackson

Signature: _____

Date: _____

**DOMESTIC VIOLENCE SHELTER
TAX CREDIT PROGRAM
SPECIAL CONDITIONS**

Should our shelter receive approval as a qualifying shelter for victims of domestic violence, we hereby agree to accept an allocation of Domestic Violence Shelter Tax Credits under the following terms and special conditions:

- The shelter is incorporated in the state of Missouri as a nonprofit corporation;
- The shelter has trustees or a board of directors who represent the racial, ethnic and socioeconomic diversity of the community to be served;
- At least one of the trustees or board members possesses personal experience in confronting or mitigating the problems of domestic violence;
- At least twenty-five percent (25%) of the shelter funds are from sources other than civil case filing fees as distributed by the designated city or county. These sources may be public or private and may include contributions of goods or services, including materials, commodities, transportation, office space, other types of facilities or personal services. *NOTE:* This is a condition necessary for consideration as a qualified shelter; however, it shall **not** be construed by the shelter that all such contributions as listed in this condition shall be allowable through the Domestic Violence Shelter Tax Credit Program;
- The shelter provides residential service or facilities for children when accompanied by a parent, guardian, or custodian who is a victim of domestic violence and who is receiving temporary residential service at the shelter;
- Persons employed by or volunteering services to the shelter are required to maintain the confidentiality of any information that would identify individuals served by the shelter, except as provided for by law;
- The shelter does not discriminate in its admission or provision of services on the basis of race, religion, color, age, marital status, national origin, or ancestry.
- No funds provided by DPS shall be used in aid of any religious creed, church or sectarian purpose.

Failure to comply with any of the foregoing Special Conditions could result in withdrawal of the shelter's Letter of Qualifying Status. The applicant hereby certifies, by signing below, acceptance of the terms and conditions specified or incorporated herein by reference, including those stated in the contract application and Agreement.

Shelter Name: _____

Agency Name (if different): _____

Shelter Director

Date

President, Board of Directors or Trustees

Date